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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 3/2024 - State Tax (Rate)

The 12th July, 2024

No. T-E-18012/6/2022.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, here by makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics, No. 2/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 192, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* No. GST/24/2017, dated the 28th June, 2017, namely :-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely :-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litres shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come in to force from the 15th day of July, 2024.

Y. W. Ringu, IAS
Commissioner (Finance/Tax, Excise & Narcotics)
Government of Arunachal Pradesh
Itanagar.

Note : The principal notification No. 2/2017-State Tax (Rate), dated the 28th June, 2017, was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 192, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* No. GST/24/2017, dated the 28th June, 2017, and was last amended *vide* notification No. 18/2023-State Tax (Rate) dated the 19th October, 2023, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 66, Vol. XXXI, Naharlagun, Monday, February 19, 2024 *vide* No. T-E-18012/6/2022, dated the 19th October, 2023.